

10509-121, G. C. but did through mandatory language accord a preferred claim to the Division of Aid for the Aged. To classify such a claim under paragraph 6 of Section 10509-121, G. C., would not carry out the clear intention of the Legislature to make such a claim preferred. On the other hand the requirement would be that of presentation of the claim within four months after the appointment and qualification of an executor or administrator and the failure so to do would place the State in the category of a common creditor, thereby nullifying the provisions of Section 1359-7, G. C.

In specific answer to your question, I am, therefore, of the opinion that a claim of the Division of Aid for the Aged in the Department of Public Welfare of the State of Ohio for old age assistance given the deceased recipient thereof is a preferred claim against the estate of such deceased recipient. Such preferred claim is prior to all claims specifically set forth in Section 10509-121, G. C.

Respectfully,

HERBERT S. DUFFY,

Attorney General.

2112.

APPROVAL—BONDS, VILLAGE OF BALTIMORE, FAIRFIELD COUNTY, OHIO, \$40,000.00, PART OF ISSUE DATED SEPTEMBER 1, 1934.

COLUMBUS, OHIO, March 18, 1938.

Retirement Board, State Teachers Retirement System, Columbus, Ohio.
GENTLEMEN :

RE: Bonds of Village of Baltimore, Fairfield County,
Ohio, \$40,000.00. (Unlimited).

I have examined the transcript of proceedings relative to the above bonds purchased by you. These bonds comprise part of an issue of water-works bonds in the aggregate amount of \$44,000, dated September 1, 1934, bearing interest at the rate of 4% per annum.

From this examination, in the light of the law under authority of which these bonds have been authorized, I am of the opinion that bonds issued under these proceedings constitute valid and legal obligations of said village.

Respectfully,

HERBERT S. DUFFY,

Attorney General.